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No
Gover

AN ACT

relating to the authority of the chief appraiser of an appraisal district or the collector for a taxing unit to waive penalties for failing to file certain documents.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter B, Chapter 23, Tax Code, is amended by adding Section 23.129 to read as follows:

Sec. 23.129. WAIVER OF CERTAIN PENALTIES. (a) Subject to Subsection (b):

(1) a chief appraiser may waive a penalty imposed by Section 23.121(k), 23.1241(j), or 23.127(k); and

(2) a collector may waive a penalty imposed by Section 23.122(n), 23.1242(m), or 23.128(m).

(b) A chief appraiser or collector may waive a penalty under Subsection (a) only if:

(1) the taxpayer seeking the waiver files a written application for the waiver with the chief appraiser or collector, as applicable, not later than the 30th day after the date the declaration or statement, as applicable, was required to be filed;

(2) the taxpayer's failure to file or failure to timely file the declaration or statement was a result of:

(A) a natural disaster that made it effectively impossible for the taxpayer to comply with the filing requirement;

or

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1 (B) an event beyond the control of the taxpayer
2 that destroyed the taxpayer's property or records; and
3 (3) the taxpayer is otherwise in compliance with this
4 chapter.

5 SECTION 2. This Act takes effect September 1, 2011. _____

David Newburt
President of the Senate

Joe Straus
Speaker of the House

I hereby certify that S.B. No. 1385 passed the Senate on
April 28, 2011, by the following vote: Yeas 31, Nays 0. _____

Betsy Spaw
Secretary of the Senate

I hereby certify that S.B. No. 1385 passed the House on
May 13, 2011, by the following vote: Yeas 144, Nays 0, one
present not voting. _____

Robert Haney
Chief Clerk of the House

Approved:

28 MAY '11
Date

Rick Perry
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
7:00PM O'CLOCK
MAY 28 2011
Betsy Spaw
Secretary of State